

AUDITOR GENERAL COMMENTS TO DISTRICT RESPONSE

Based on records examined and discussions with the District during the audit and at the draft report meeting, the following auditor comments are provided to address certain district responses to the report recommendations.

Chapter 1, Administration

More administrative positions than similar districts—The information contained in the report regarding administrative positions for the District and the comparable districts was based on data collected by the Arizona Department of Education (ADE). Through the standard position definitions that ADE has established for the School District Employee Report (SDER), each school district provides data that is then comparable across school districts for the various position classifications. Using the SDER data, Tempe Elementary had about 24 percent more administrative positions than the comparable districts averaged.

The audit report also contains an appendix providing a detailed listing of the positions within Tempe Elementary's administrative functions based on auditors' analysis of the District's accounting records, job descriptions, and employee interviews. Laws 2002, Chapter 330, Section 54 requires the Auditor General to list each administrative position and its duties, salary, and related costs. This detailed level of information is not currently available for each Arizona school district, and the appendix information is not used to draw any comparisons.

Significant administrative costs allocated to desegregation activities—The District's desegregation agreement with the Office of Civil Rights (OCR) requires it to maintain the same level of services that allowed it to come into full compliance, but it does not require the District to maintain a specified level of administrative staff or overhead costs.